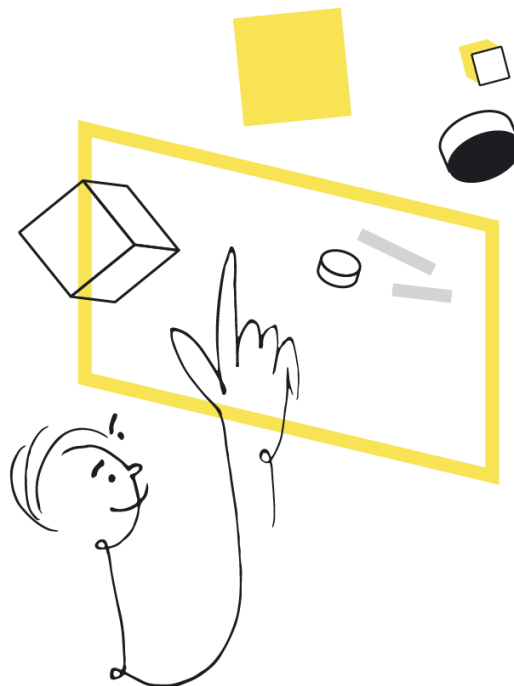




Being a Successful Co-op Secretary

An In-Depth Guide

Version 1.0 / October 2022



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Introduction

This guide is intended to give a detailed overview of the role of secretary in a student co-operative – though most of the guide applies to non-student co-ops as well. It is aimed at secretaries and any other members of a co-op carrying out secretarial tasks.

If you have any suggested changes to this guide then do get in touch via contact@students.coop.

Remit of this guide

It is aimed at student co-operatives incorporated as registered societies under the Co-operative and Community Benefit Societies Act 2014. However, a lot of the guide will still be of use to unincorporated associations (eg. university societies) and co-ops that are registered under the Companies Act.

Disclaimer

We are not experts and there may be errors in this document – if in doubt seek further support. This document is most definitely not legal advice! The FCA and HMRC may be able to help you if it falls under their remit (eg. issues filing returns) but will not offer advice on how to run your co-op. If your co-op is a member of Co-ops UK then we recommend consulting their advice team. Co-ops UK also maintains a list of co-operative development co-ops and workers who you could contract for support. Avoid using advisors who are not experienced in the co-operative sector. Throughout this document, we also direct you to helpful resources and the relevant sections of the Co-operative and Community Benefit Societies Act 2014 ("The Act").

Terminology

In this document we use the term *committee* rather than *board* as committee is the term used in the Act – you should use whichever term is used in your rules.

Whether your co-op chooses to elect a committee or governs itself collectively via general meetings in the eyes of the law somebody may be considered a director of your co-op irrespective of whether they have been elected one or not.¹ So it's important as the secretary to bear this in mind, for example when it comes to [conflicts of interest](#).

¹ See [Co-operative Society Director – duties and responsibilities](#) by Co-operatives UK.

Glossary

The Act	In this guide it refers to the Co-operative and Community Benefit Societies Act 2014, which is the legislation that governs societies
Annual Returns	The AR30 form and documents that accompany your annual accounts for submitting to the FCA
Annual Accounts	Documents showing the financial performance of your co-op over a co-op's financial year, including a profit and loss account and a balance sheet
AR30	The FCA form you fill out online when submitting your accounts
Audit	When professional auditors do a detailed inspection of your accounts to check nothing untoward is going on
Auditor's Report	Less onerous than a full audit, a report by a qualified auditor confirming whether a co-op's annual accounts match their books and have been properly prepared
Audit Requirement	The legal requirement to appoint professional auditors to inspect your accounts, most co-ops can vote to not have an audit
Balance sheet	A financial statement showing how much your co-op is worth on a specific date – usually the last day of the financial year. It lists the co-op's assets (eg. cash), liabilities (eg. unpaid debts), share capital etc.
Charges on assets	If your co-op takes out a loan then you may need to record a charge on your assets, where you fill out a form to notify the FCA that if you can't repay the debt then the lender can take some of your stuff
Committee	Also known as the board of directors or the management committee, an elected group who oversee the running of the co-op on behalf of the members.
Company rules	An incorrect name for Society rules

CT600	The online form filled out when submitting your annual accounts to HMRC for corporation tax
Financial Conduct Authority (FCA)	The FCA is the government agency that registers co-operative societies and ensures they remain compliant. You submit your co-op's annual accounts to the FCA.
Financial year	The period of time your annual accounts cover. Usually, 12 months long
HMRC	His Majesty's Revenue & Customs – the taxman.
Income and expenditure account	Another name for the revenue account
Limited liability	Aside from their share capital, members of registered societies are not liable as individuals to pay any of the co-op's debts, though officers can be prosecuted for breaching their duties under the Act.
Officers	Commonly used to refer to formal positions elected in your co-op, such as the chair, treasurer, and secretary. However, the Act also defines committee members (aka directors) and managers as officers. ²
Primary rules	Another name for society rules
Profit and loss account	Another name for the revenue account
Quorum	The minimum number of members needed in a meeting to make formal decisions, outlined in your society rules
Registered office	The official correspondence address of your co-op registered with the FCA.
Registered society	A legal form that includes Co-operative Societies, Community Benefit Companies and Societies that

² See section 149 of the Act: <https://www.legislation.gov.uk/ukpga/2014/14/section/149>

were registered before 2014. Societies are registered with the FCA, unlike companies which are registered with Companies House.

Revenue account	A financial statement showing your income and expenditure for the financial year, also known as a profit and loss account
Rules	Your society rules
Secondary rules	A general name for all your rules and policies that are not the society rules
Secretariat	Term for a group of people collectively carrying out secretarial functions. The official secretary will be part of this group.
Society	Shorthand for a registered society
Society rules	Your legal constitution that is registered with the FCA. You can find your rules via the Mutuels Public Register. In companies, they are called articles of association.
Special General Meeting	A general meeting that has special resolutions on the agenda. Some rules specify that SGMs need a longer notice period.
Special resolution	General meeting proposal that requires a supermajority, for example for making rule amendments, disapplying of the audit requirement, or winding up the co-op.
Supermajority	A majority that is greater than 50%, for example, your rules might specify that some decisions require a supermajority of 75% of members present to vote in favour.
Year-end	The date that marks the end of your financial year
Year of account	Fancy name for financial year

Summary of Tasks

This is a list of tasks secretaries usually have to grapple with.

Annual

- Organising the AGM
- Submitting the annual return and accounts to the FCA
- Organising an audit if applicable (not covered in this guide)
- Collecting declaration of interest forms

Ongoing

- Calling general meetings and committee meetings
- Maintaining the member register
- Ensuring meetings are being minuted
- Advising members on the rules
- Signing documents on behalf of the co-op
- Issuing share certificates (optional)

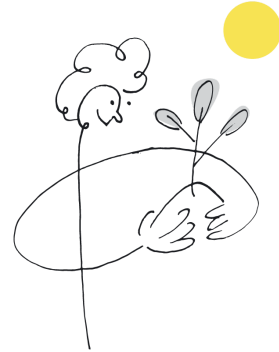
Occasional

- Submitting rule amendments to the FCA
- Notifying the FCA of a change of
 - ◆ Registered office
 - ◆ Co-op name
 - ◆ Year-end date, or
 - ◆ Charges on assets

The Person

Obligatory position

If your co-operative is incorporated (legally registered) as a registered society then you are legally obliged to appoint someone as the secretary. Your society rules will specify who can be your co-op's secretary – some rules place no restrictions while others may state that the secretary must also be a committee member.



Traits

Whoever you choose to be secretary needs to be someone who is organised, dependable and motivated. They need to be transparent and honest and to recognise that a core part of their role is empowering others to take an active role in your co-op's democratic structures.

Time commitment

The amount of time required to fulfil the role of secretary depends a lot on the size, type and structure of your co-op and to what extent you delegate some secretarial tasks to other members. The [summary of tasks](#) section above should give you a better idea of how much labour the role encompasses.

Shared labour

Many co-ops choose to delegate various secretarial tasks to multiple people. In these circumstances, part of the role of the secretary is to ensure those individuals are carrying out their allocated tasks properly. For example, the secretary of your co-op might not be the one minuting every meeting, but they should check that proper minutes are being taken.

Some co-ops form a secretarial working group, sometimes called a secretariat, that collectively carries out secretarial tasks such as minute-taking and preparing agendas.

Some tasks can't be delegated, these include signing forms to be sent to the FCA such as annual returns and rule changes. Your society rules will specify other tasks that need to be carried out exclusively by the secretary.

Responsibility

Your co-op's secretary is responsible for ensuring the various secretarial tasks are being carried out, including ensuring compliance with the Act. But, ultimately, if your secretary is not fulfilling their role properly it is your governing body (ie. your committee or general meeting) that is responsible for taking action. If the role is not being properly fulfilled then you need to:

- Identify which work needs to be prioritised and which can wait
- Identify tasks that can be delegated to ease the workload
- Consider appointing someone else as secretary
- Reach out to other co-ops for support (inc. SfC and SCH)

Your rules should specify how you remove a secretary from office.

Choosing a secretary

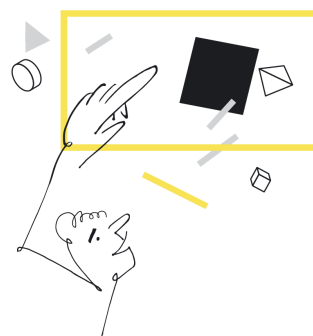
Your rules should outline how you elect or appoint your co-op's secretary. However, rules often say very little about this so your co-op will need to settle on a process.

It can be healthy in a co-op to rotate roles and it is a chance for people to learn new skills and share knowledge, but at the same time, your co-op might be happy with a particular individual doing the role for multiple years. Nonetheless, we recommend you hold an election annually, for example at the AGM or near the start of the academic year.

Handover documents

Student co-ops have a high turnover of members, so it is important to have good handover documents so someone taking on the role of secretary can do so with as little disruption or stress as possible.

Don't leave handovers to the last minute, incorporate them into your work as you go along throughout the year. Handover documents are also important if you fall ill, go on holiday, or simply have too many commitments and need to take a step back.



Your handover documents should include the following:

- An up-to-date role description so members understand the role of the secretary, this can also be used to inform elections
- A list of annual, ongoing and occasional tasks (see [summary of tasks](#) above)
- Any passwords and login details
- Links to the most up to date version of the co-op's primary rules and secondary rules
- Folders containing template documents and template emails
- This guide and any other useful literature
- A list of key dates in the year (eg. deadlines for your AGM and annual returns)
- A list of helpful contacts if people are stuck, eg. Students for Cooperation or former secretaries who may be willing to give advice
- A list of other key documents, such as the member register
- Any physical paperwork and items, eg. blank share certificates and the society seal
- A note to encourage them to promptly register for the [Mutuals Society Portal](#)

Various Responsibilities

Deadlines

You will have a number of deadlines by which you must have held your AGM, submitted accounts etc. See the [calendar section](#) later on.

Liabilities

Aside from their share capital, members of registered societies are not liable as individuals to pay any of the co-op's debts, though officers can be prosecuted for breaching their duties under the Act. According to Co-ops UK "In the main [the secretary] will only incur liability if the negligence was knowing or deliberate."³

Society name and details

The Act stipulates that you should place the co-op's full legal name (including the "Limited" bit) on all printed publications, notices, letters, invoices, email signatures, web pages etc.⁴ It is also considered good practice to include the co-op's:

- Registered office
- Legal status (registered society or registered co-operative), and
- Registration number (can be found via the [mutuals public register](#))

Example text for SfC:

Students for Co-operation Limited, 28 Wright's Houses, Edinburgh, EH10 4HR is a registered society under the Co-operative and Community Benefit Societies Act 2014. Reg. N° 32414R.

The Act also stipulates that you conspicuously display the full legal name of the co-op on the exterior of the registered office and anywhere else your co-op does business.

Template emails

Save yourself and future secretaries time by writing template emails that you can reuse for things like

³ The Essential Society Secretary:

<https://www.uk.coop/resources/essential-society-secretary/qualifications-liabilities-and-responsibilities>

⁴ See section 11 of the Act: <https://www.legislation.gov.uk/ukpga/2014/14/section/11>

- Notices of meetings
- Circulating the minutes after a meeting
- Asking for agenda items

Display the latest balance sheet

The Act stipulates that you should display your co-op's most recent balance sheet on the wall at the registered office.

Membership

The secretary must ensure the co-op never has fewer than three members (or two members if the members are societies).

Member register

See the [member register section](#) later on.

Submitting annual returns

See the [annual returns section](#) later on.

Society seal

A society seal is a personalised stamp for embossing paper or stickers which includes the full legal name of your co-op.⁵ Sometimes they also include the co-op's registration number.

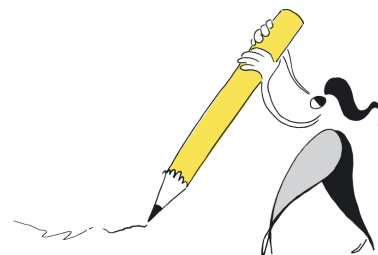
Using the seal on a document is equivalent to signing on behalf of the co-op.



Since 2014 they are no longer mandatory but you may still own one or they might be specified in your society rules. Legally you should only use a seal if your rules stipulate it.

If your co-op has a seal, it is usually the secretary's job to look after it and keep a written register every time it is used.

If you don't have a seal then a document is sealed by the signatures of two members of the



⁵ See sections 50–52 of the Act

<https://www.legislation.gov.uk/ukpga/2014/14/part/4/crossheading/seals>

committee or one member of the committee and the secretary.⁶

Seals can be fun to use on share certificates.

Change of registered office

Any change of registered office needs to be submitted to the FCA and signed by the secretary. This can be done through the [societies portal](#). Make sure to notify HMRC of any change of registered office.

⁶ See p.5 of The Essential Society Secretary:
<https://www.uk.coop/resources/essential-society-secretary/qualifications-liabilities-and-responsibilities>

Data Protection

The secretary deals with the personal data of members and as such needs to comply with the Government's General Data Protection Regulation (GDPR).

Some personal data is categorised as special category data and is subject to tighter controls. This is data on somebody's:

- Racial or ethnic origin
- Political opinions
- Religious belief or similar including philosophical belief
- Trade union membership
- Physical/mental health or condition
- Sexual life or sexual orientation
- Commission or allegation of an offence
- Proceedings of any offence, disposal of proceedings, sentences
- Genetic data
- Biometric data

Some organisations need to appoint a Data Protection Officer (DPO). Your co-op is probably exempt (see the ICO's '[Do I Need a Data Protection Officer](#)'), but you might still want to nominate someone in your co-op to be responsible for ensuring you comply with GDPR.



Crucially, to comply with the Co-operative and Community Benefit Societies Act 2014 you are legally obliged to retain the information in your [register of members and officers](#).⁷

Co-operative UK's *GDPR Guidance for Co-ops* is worth reading for more info: <https://www.uk.coop/resources/gdpr-guidance-co-ops-member-and-customer-data>

⁷ Co-operative UK's *GDPR Guidance for Co-ops*, p.4:
<https://www.uk.coop/resources/gdpr-guidance-co-ops-member-and-customer-data>

Register of Interests

The secretary usually maintains the society's register of interests. Any committee member or officer should notify the secretary of any potential conflicts of interest. Your rules may specify how to deal with conflicts of interest.



It is considered good practice to have every committee member and officer fill out a conflict of interest form on an annual basis and to notify the secretary of any changes in circumstances during the year. The completed declaration of interest forms should be made available on request for inspection by members.

Example interests:

- Directorships and positions in other organisations
- Elected positions
- Current or recent employment
- Investments in other businesses
- Contractual relationships between the individual and the co-op

You should avoid collecting 'special category data' including memberships of trade unions and political parties.

Example conflict of interest scenarios:

- Your co-op is considering paying another organisation to carry out some work but one of your committee members is an employee of that organisation
- Your co-op wants to donate to another organisation and one of your officers is also a director of that organisation

If a possible conflict of interest arises during decision-making then the rest of the governing body should decide if any action is necessary. For example, it might be agreed that the individual in question should leave the meeting for that agenda item.

The nature of co-operation means that non-concerning circumstances can occur regularly. For example, because a committee member is a tenant of a co-op or because a committee member is involved in multiple co-ops that work closely together (eg. directors of SCH who are tenants of SCH member co-ops and live in SCH-owned property).

As a committee member of a co-op you are expected to act first and foremost in the interest of the co-op, and not in the interest of yourself or another co-op or organisation you are involved in.

Often in such circumstances, it is sufficient to simply declare that there is an interest and to allow that to inform everyone's decision-making.

Further reading

- Co-operative Society Director – duties and responsibilities (Co-ops UK members only)
<https://www.uk.coop/resources/directors-toolkit/co-operative-society-director-duties-and-responsibilities>

Register of Members and Officers

Your co-op is legally obliged to securely maintain a register of its members and officers. This is a document listing all your current and former members alongside some key information about them.

In the register, for each member, you should include:⁸

- Name
- Postal address
- Email address⁹
- Date of joining co-op
- Date of membership ceasing
- Share capital held
- Any other property in the society held by the member (eg. loans, deposits etc)



It is also worth allocating each member a unique membership number.

Aside from a physical ledger, the simplest and most future-proof format you can use for your register is probably a simple spreadsheet. Here's a very basic example register:

#	Name	Address	Email	Joined	Left	Shares	Loans, deposits etc.
34	Charles Howarth	31 Toad Lane	charlie@rochdale.coop	11/08/1844	25/06/1868	£12	N/A
35	Mary Lawrenson	12 Woolwich	mary@cwg.coop	12/01/1883	01/01/1943	£5	N/A
36	Tom Mann	3 Leeds St	tom@isel.co.uk	12/04/1884	13/03/1941	£3	Owes £10

You also need to keep track of officers (secretary, treasurer etc.) and committee members and the dates they held those positions. This needs to include:

- Their name
- The position (eg. treasurer)
- Postal address
- Email address
- Date they became an officer
- Date they ceased being an officer

Example officer register:

⁸ See section 30 of the Act: <https://www.legislation.gov.uk/ukpga/2014/14/section/30>

⁹ Ideally a non-student email address so they can remain contactable after they cease being a student

Name	Position	Address	Email	Began	Ended
Mary Lawrenson	Secretary	12 Woolwich	mary@cwg.coop	30/03/1885	12/12/1890
Martha Jane Bury	Treasurer	32 Darwen Rd	martha@cwg.coop	13/07/1880	12/04/1896

Societies do not need to notify the FCA whenever you change committee members or officers but this information does need to be stated in your annual return.

Any member has the legal right to inspect the register, but before showing them you must hide/redact the share capital and any property held in the co-op (loans, deposits etc.).

To comply with the Act, you are legally obliged to retain your member register, see the [data protection](#) section for more info.

The register is also a useful document for future members who might want to contact alumni.

Share Certificates

You may wish to issue share certificates whenever you admit a new member. It can be a nice memento and can help make people feel more included within the co-op. The share certificate should include:

- Member name
- Full legal name of the co-op
- Certificate number
- Membership number
- Date issued
- Signature of the secretary and two other members or directors or the co-op's seal
- Value of the shares
- The co-op's registration number and registered office

Here's an example certificate:



Share Certificate

Telletubby Custard Manufacturing Co-operative Limited

This is to certify that **Tinky Winky** is the registered holder of **£ 100** Fully paid share(s)
of Telletubby Custard Manufacturing Co-operative Limited.

Signed:

Noo Noo
Noo Noo
Secretary

Laa-Laa
Laa-Laa
Committee member

Dipsy
Dipsy
Committee member

Date of Issue: 31 March 2022

Member N°: 34

Certificate N°: 37

Registered pursuant to the Co-operative and Community Benefit Societies Act 2014.
Issued in compliance with and subject to the provision of the Society's registered rules.

Telletubby Custard Manufacturing Co-operative Limited is a registered co-operative society under the
Co-operative and Community Benefit Societies Act 2014. Reg. N° RS768. Reg. office, Tubbytronic
Superdome, Tellytubbyland, TL1 1AA.

Annual General Meeting

The most important meeting of the year, your AGM is a chance to celebrate the work of your co-op and an opportunity for members to gain a greater understanding of your co-op's finances. Many co-ops combine their AGM with something social like a dinner, a party or an interesting talk.



Holding the AGM

An AGM usually includes:

- Presenting the [annual accounts](#) to the members for approval
- Voting to disapply the audit requirement or appointing auditors

Depending on the co-op's rules your AGM may also include:

- Elections of committee members or officers or the announcement of election results
- Deciding on the regularity of general meetings for the coming year
- Allocating any surplus/profit from the year (eg. whether to pay interest on shares)

Deadline

Your rules will dictate the deadline by which you must hold your AGM, which will be a set number of months after the end of your co-op's financial year. For example, SfC's AGM deadline is 6 months after its financial year-end.

You need to have your annual accounts for the previous financial year ready ahead of your AGM with enough time to circulate them to your members, so the clock is ticking!

Before the AGM

The co-op needs to prepare its annual accounts and any proposals being brought to the meeting.

Giving notice

Check your rules as AGMs often have a longer notice period than regular general meetings. Your notice should include the papers for the AGM, including the annual accounts.

Example agenda

This is a typical agenda for an AGM, yours will be shaped by what is stated in your rules:

1. Introductions
2. Confirmation of quorum
3. Minutes of previous AGM
4. Presentation and approval of annual accounts
5. Disapplying the audit requirement
6. Committee election
7. Frequency of GMs for the coming year
8. Any other proposals
9. Any other business (AOB)

For more info see Co-ops UK's [*Annual general meetings: A guide to preparing and running co-op AGMs*](#) (Co-ops UK members-only content).

After the AGM

It's now time to finish tidying up the minutes and submit your annual accounts to the FCA.

Agendas and Notice

Giving notice

Your rules may detail how you give notice to general meetings and committee meetings. As a minimum when sending out notice of a meeting you need to include:

- The date and time
- Location or URL
- Type of meeting (eg. general meeting)
- Title of each agenda item and any proposals (eg. 'Proposal to open a bank account')



Your rules will state how much notice you need to give members of general meetings and committee meetings. If your rules include mention of “clear days notice” then when counting you don’t include the day the notice was sent or the day of the meeting.

Template agendas

Decent template documents save time, ensure crucial information doesn’t get overlooked, and help to remind you of regular agenda items, such as approving the previous minutes.

Standing items

For smaller meetings the agenda might include minor things like checking if there are any new emails in a shared inbox, or whether you need to order any additional supplies. Make sure your template uses simple formatting for people with differing IT skills and that it will work well when edited in different software or platforms.

Your template agenda might include:

- Name of the co-op
- Type of meeting (eg. General Meeting)
- Location, date and time
- How it was held (in person, online etc.)
- Facilitators and minute takers
- Attendees and apologies (inc. any non-members attending)

- Checking if the meeting is quorate
- Introductions/checking in
- Declarations of interest
- Approving the minutes of the last meeting
- Updates since the last meeting
- Checking on the previous action points
- Main agenda items
- Time and date of next meeting
- Any other business (AOB)

Proposals template

For a larger co-op you might want to have a basic template document for proposals so that when people bring a proposal the information is submitted in an easy-to-read way that clearly lays out what people need to know for making a decision.

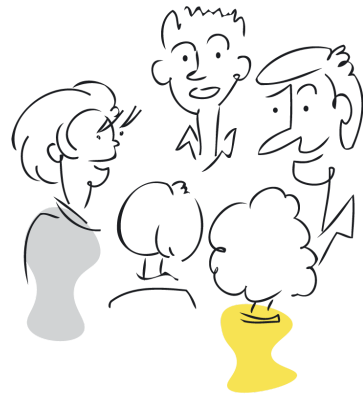
This might include

- Title of proposal
- Date submitted
- Person(s) or working group bringing the proposal
- Whether it affects any existing policies
- Background information
- Whether this is a one-off decision or an ongoing policy
- Main text of the proposal
- Financial breakdown
- Actions if passed

Minuting

Minuting is a task where the secretary doesn't need to be the one taking the minutes, but they do need to make sure that the minutes are being taken and that they are being stored correctly.

Minutes exist as a formal, long-term, internal record of your co-op's meetings. They exist first and foremost to help you and your members, but they could also be used as evidence in legal proceedings. The FCA also has the right to inspect your minutes to ensure legal compliance with the Act.



Perhaps counterintuitively, short, simple minutes are often more useful than lengthy, overly detailed minutes. Decent minutes:

- Provide a clear, definitive record of past decisions
- Help people who couldn't attend the meeting to stay in the loop and remain part of the co-op
- Act as a reminder for people who have volunteered to do something

It goes without saying, that the minutes need to be made readily accessible for inspection by members at any time.¹⁰

Detailed minutes can prove to be incredibly handy as a reference if you later have disputes with a contractor or supplier.

After the meeting

- Finish drafting the minutes
- Circulate the draft minutes inviting corrections
- Make sure to put the minutes in the correct location in your file storage system
- Circulate the draft minutes with the agenda for the next meeting ready for approval
- Upload the final, approved minutes



Storing minutes

¹⁰ Though you might occasionally need to redact some sensitive parts of committee meeting minutes before showing them to a non-committee member

Societies are legally obliged to retain the general meeting and committee minutes for the entire life of the co-op.¹¹ So make sure that your storage system is regularly, and automatically backed up. The FCA has the right to inspect your minutes to ensure legal compliance.

Give the files a consistent naming pattern. Starting the file names with YYYY-MM-DD (eg. 2024-04-23) keeps them in chronological order. You can give each general meeting a number, eg. the 34th general meeting, which makes it easier to refer back to previous decisions or to spot if any minutes are missing.

Consider converting your minutes to PDFs so they are less likely to be intentionally or unintentionally edited.

How to minute

Everybody minutes differently. Minutes are not just about recording decisions that have been made – they should be useful documents you can refer back to remember

- ➔ Any decisions made are clearly and accurately recorded
- ➔ Any action points are written clearly and stand out (eg. **bold** or highlighted)
- ➔ Key points of a debate or discussion

You don't need to record every minor point made or what each person said – otherwise they can become too long, boring and difficult to read. People might also feel uncomfortable speaking if they believe they'll be quoted verbatim in the minutes.

Minutes must be clear and easy to follow for somebody who wasn't able to attend the meeting.

Format the text so the key points are easy to spot at a glance. Eg. If somebody has been actioned to do something make their name **in bold** so it stands out. Or if a proposal was passed with PROPOSAL PASSED in capital letters.

Online minuting

Lots of co-ops write their minutes during the meeting on online collaborative real-time editing platforms like Google Docs, Collabora on Nextcloud, or Microsoft Office on the web. This way multiple people in a meeting can follow the minutes as they are being written.

¹¹ *Effective Minute Taking: In-depth guide*, Co-operatives UK, p.8.
<https://www.uk.coop/resources/effective-minute-taking>

Some people find this helps them to stay on track and focused. It also enables multiple people to contribute to the minutes. When done effectively there will be little or no need to edit the minutes after the meeting, saving time and meaning people have immediate access to the records of decisions made and any action points.

Traits of a good minute taker

- Able to multitask
- Writes clearly, simply, and to the point – free of waffle
- Effective at summarising what people have said
- Confident interrupting the meeting to ask for clarification
- Can discern the key points that should be minuted
- Can format text in a manner that is easy to read (eg. not large blocks of text)



These are skills that are improved through practice and observation. Ask for feedback, pay attention to how other people minute, and read the minutes of meetings you haven't attended – can you follow them? Do they make sense?

Further reading

- *The practice of minuting meetings*, ICSA
<https://www.cgi.org.uk/assets/files/free-guidance-notes/practice-of-minute-meetings-feedback.pdf>
- *Effective Minute Taking: In-depth guide*, Co-operatives UK.
<https://www.uk.coop/resources/effective-minute-taking>
- *Minutes for meetings*, Seeds for Change
<https://www.seedsforchange.org.uk/minutes.pdf>

Example Minutes

General Meeting Minutes

24th May 2022, 1800–2000

Facilitator: Sun Baby
Minutes: Tinky Winky

Attendees: Po, Laa-Laa, Tinky Winky, Sun Baby
Apologies: Dipsy

Confirmation of quorum

Quorum was met (minimum four members).

Introductions and check-ins

Declarations of interest

None declared.

Minutes of previous meeting

Minutes of the general meeting on the 17th of May 2022 were approved.

Action point summary

From the previous meeting:

- Po to buy more custard powder
- Noo Noo to vacuum the carpet

Broken tubby toaster

The tubby toaster broke, firing hundreds of pieces of tubby toast all over the Tubbytronic Superdome and some of it flew out into the garden.

Action: **Noo Noo** to vacuum up the tubby toast

Action: **Po** to contact customer services of the tubby toaster company

Time and date of next meeting

12th of June 1800–2000

Any Other Business

No other business.

— Meeting closed at 1950 —

Primary and Secondary Rules

Society rules, also called primary rules, and sometimes incorrectly referred to as company rules, are essentially your legally binding constitution. To be an effective secretary it is important that you read and understand the rules and assist other members in understanding them. Your rules are registered with the Financial Conduct Authority and outline all sorts of important things, including

- How to call general meetings (eg. How much notice to give)
- What your quorum is for general meetings (the minimum number of members needed to make decisions at a meeting)
- How to make decisions at general meetings
- How to elect officers or a committee
- How to admit members
- How to remove members
- All sorts about your members' shares

You should print some copies of your rules and pin them up somewhere handy and accessible for your members, and make sure your members know where they can easily access digital copies.

Primary rules can be a faff to change as you need to register changes with the FCA or Companies House.

If you've misplaced your rules then you can find them by looking up your co-op on the FCA's mutuals portal (<https://mutuals.fca.org.uk>). They'll be in one of the files listed on the documents tab.

Summary document

Society rules can be quite difficult to read, so you might find it helpful to write a summary document that explains the key clauses in more accessible language and what each important clause means.

Partial amendments

To change your rules you will need to call a special general meeting, which usually requires you to give your members additional notice ahead of the meeting. To change your rules also requires a supermajority to vote in favour (eg. 75%). You then submit your changes to the FCA via the [mutuals society portal](#), by email or by post. The FCA may reject your amendment, so you might want to contact the FCA first before you bring it to a vote.

Statutory declaration

When amending your co-op's rules the form you submit includes a signed statutory declaration. You need to sign this in the presence of a solicitor, Commissioner of Oaths, notary public, or Justice of the Peace (magistrate) and show them some photo ID. Solicitors, Commissioners of Oaths and notary publics will usually charge for the service. Justices of the Peace are free.

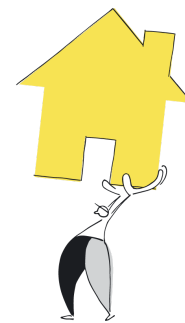
Complete amendments

This is when you replace all your rules with a completely new set, usually from model rules from a sponsoring body like Co-ops UK, Radical Routes, or CCH.

Secondary Rules

Secondary rules are the rules and policies your co-op has in addition to your primary rules. These are not registered with the FCA so are much easier to change and replace.

Bear in mind, that if your primary rules and secondary rules contradict then legally your primary rules take precedence.



Your secondary rules might include things like how working groups operate, your safer spaces policy, room allocations policy, or your late rent policy.

For example, the primary rules of Edinburgh Student Housing Co-operative simply state:

Any application for membership shall be considered under the procedure laid down from time to time by general meeting.

So ESHC also has an in-depth applications policy which has been rewritten and tweaked many times over the years.

Organising policies

As your co-op gets older it will accumulate policies that you might not realise existed, so it's important for a healthy democracy that you keep your policies well organised and accessible in one place/folder. This helps to break down barriers to new member involvement and unhealthy power dynamics. It's worth creating a spreadsheet listing all your policies and when they were approved. Get into the habit of putting new policies in your policies folder and updating the spreadsheet as you go along.

Alternatively, you might want to put all your secondary rules within one 'rulebook', and then any new secondary rules are proposed as amendments to the rulebook.

You should occasionally revisit older policies to check they're fit for purpose.

When members take a proposal to a general meeting you should specify whether it is a one-off decision or whether it is an ongoing policy.

Annual Returns

Filing annual returns

It is a legal requirement that you submit your annual accounts each year to the FCA and HMRC. Failure to do so on time will result in your incurring significant fines.

Failure to file accounts

HMRC will happily fine you if you don't file accounts for corporation tax – even if you don't owe any tax! This can add up to thousands of pounds.



The FCA can prosecute your co-op and fine you up to £1000 per offence. They can also deregister your co-op – it simply ceases to exist and your members can become personally liable for the co-op's debts.

This is why if you're struggling you need to reach out to others in the movement and ask for help.

AR30 form

You need to fill out an AR30 form every year to be submitted to the FCA alongside your annual accounts. Your AR30 form and annual accounts are public documents that anyone can download and read via the [Mutuals Public Register](#).

The AR30 is used to report some basic information including

- Financial info from the annual accounts, such as
 - ◆ Turnover
 - ◆ Assets
 - ◆ Share capital
 - ◆ Any interest paid on member shares
- List of directors (committee members) and officers and any other directorships they hold
- Number of members
- Number of employees
- Standard Industrial Classification code (see below)
- Whether you have complied with the audit requirements

Alongside a series of questions used on how the co-op has been operating in the interests of members. Eg. What is the nature of the business, what are your members' common needs and aspirations, how the co-op has been meeting those needs and aspirations, how has the co-op been operating democratically, and what the co-op did with any surplus or profit.

Standard Industrial Classification (SIC) is a way of categorising businesses by the services they provide. The best SIC code for a student housing co-operative is probably 68209, "Other letting and operating of own or leased real estate". SfC uses the SIC code 94920, "Activities of political organisations".

You can submit the form in several ways, by

- Filling it in online via the Mutuels Society Portal
- Printing out the form and emailing a scanned copy to the FCA
- Printing out the form and posting it to the FCA

The form needs to be signed by the secretary.

Calendar

It is worth creating a list of key dates:

- The co-op's financial year-end
 - ◆ Check the Mutuels register for your year-end
 - ◆ For SfC it's the 31st March
- Deadline for holding AGM and the deadline for giving notice of AGM
 - ◆ Outlined in your rules
 - ◆ For SfC it's 6 months, so 31st September
- Deadline for submitting annual returns to FCA
 - ◆ 7 months after financial year-end
 - ◆ For SfC it is the 31st October
- Deadline for submitting corporation tax to HMRC
 - ◆ 9 months after year-end to pay, 12 months to submit CT600 form
 - ◆ For SfC it's the 31st December, and 31st March

Make sure to take into account in advance which dates might clash with Xmas, summer, exam season etc. It's a faff, but you can always change your year-end date.

Audit exemption

Large co-operative societies are obliged to pay for professional auditors to go through the co-op's



accounts to check that nothing untoward is going on. Smaller co-ops can vote not to have a professional audit. Most co-ops with turnovers of less than £10.2m and assets of less than £5.1m can vote not to have an audit, though they may need an independent auditors report (see below).

Depending on what your rules say, you may need to have a vote at your AGM to disapply the audit requirement. Legally a supermajority of 80%+ of members present must vote in favour.

Example AGM proposal wording:

To disapply section 83 of the Co-operative and Community Benefit Societies Act 2014 ('Duty to appoint auditors').¹²

Auditor's Report

If a co-op votes to disapply the audit requirement but has a turnover above £90,000 for the financial year then they must appoint a qualified auditor to produce a report stating whether

- The annual accounts are in agreement with the society's books
- The annual accounts comply with the Act
- The co-op has legitimately disapplied audit requirement.¹³



The report is submitted to the FCA as part of the annual return. An auditor's report is cheaper and less onerous than a full audit.

¹² See section 84 of the Act: <https://www.legislation.gov.uk/ukpga/2014/14/section/84>

¹³ See section 85 of the Act: <https://www.legislation.gov.uk/ukpga/2014/14/section/85>

The Mutuals Public Register (<https://mutuals.fca.org.uk>) allows you to search for the details of any registered society in the UK and to view various documents including recent annual returns and the society's rules. The documents tab shows all the annual returns a co-op has filed, the society's rules, and any amendments made to the rules. Very handy if you've misplaced your rules!

Overview tab

Documents tab

Mutuals Society Portal

The Mutuals Society Portal (<https://societyportal.fca.org.uk>) is an online platform which you can use to submit various FCA forms, including your annual returns. To register you fill in your personal details and then the name of your co-op. The FCA then posts a one-time passcode to your co-op's registered office. The account is linked to you as an individual, so any new secretary will need to register themselves. You can have multiple individuals linked to your co-op.

The screenshot shows the Mutuals Society Portal interface. At the top left is the FCA logo (Financial Conduct Authority). To the right is the text 'Mutuals Society Portal'. Below this is a dark blue header bar containing the user name 'Mike Shaw' and the society name 'Students for Co-operation Limited (32414R)'. On the left is a vertical navigation menu with links: Home, Users, Documents, and Submissions. The main content area has a light blue background. It contains a notice about statutory declarations, a confirmation box for the society name, and a section titled 'Select what you want to do from the drop down menu below'. This section includes a label 'I want to', a dropdown menu with options like 'Change our registered office' (which is highlighted), and a 'Start' button. At the bottom, there are links for 'Privacy' and 'Accessibility Statement', the copyright notice 'Copyright © 2022 FCA. All rights reserved.', and the FCA's contact information: 'Financial Conduct Authority, 12 Endeavour Square, London, E20 1JN, Company no. 01920623'.

FCA FINANCIAL CONDUCT AUTHORITY

Mutuals Society Portal

Mike Shaw Students for Co-operation Limited (32414R)

Home
Users
Documents
Submissions

We previously offered forbearance on requirements to fully complete statutory declarations (where requested). From 13 December 2021 all requested statutory declarations must be fully completed on submission.
We continue to accept electronic signatures.

The box in the top right of this page confirms the name of the society you are currently managing within the portal. If you are associated with more than one society, select which society you want to manage from the dropdown menu above.

Select what you want to do from the drop down menu below

I want to

-- Please Select --
-- Please Select --
Change the name of my society
Record a charge
Change our registered office
Exempt account(s) from the group accounts
Change the financial year end
Submit our Annual Return
Submit a complete rule amendment
Submit a partial rule amendment

Start

[Privacy](#)
[Accessibility Statement](#)

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Financial Conduct Authority
12 Endeavour Square
London
E20 1JN
Company no. 01920623

Mutuals Society Portal

Further Reading

- Co-ops UK 'Essential Secretary' recorded training session:
<https://www.youtube.com/watch?v=Q5rLQwG6ZKw>
 - *The Essential Society Secretary*, Co-ops UK
<https://www.uk.coop/resources/essential-society-secretary/qualifications-liabilities-and-responsibilities>
 - Co-operative and Community Benefit Societies Act 2014:
<https://www.legislation.gov.uk/ukpga/2014/14/>
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Students for Co-operation Limited is a registered society under the Co-operative and Community Benefit Societies Act 2014, reg. N° 32414R, registered address 28 Wright's Houses, Edinburgh, EH10 4HR.

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